## REPORT OF THE AUDITOR-GENERAL TO THE WESTERN CAPE PROVINCIAL PARLIAMENT AND THE COUNCIL ON SWELLENDAM MUNICIPALITY

## REPORT ON THE FINANCIAL STATEMENTS

### Introduction

1. I have audited the financial statements of the Swellendam Municipality set out on pages 4 to 68, which comprise the statement of financial position as at 30 June 2012, the statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

### Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA), and the Division of Revenue Act of South Africa, 2011 (Act No. 6 of 2011) (DORA), and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor-general's responsibility

3. My responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the general notice issued in terms thereof and International Standards on Auditing. Because of the matters described in the Basis for disclaimer of opinion paragraphs, however, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### Basis for disclaimer of opinion

### Receivables from non-exchange transactions

4. Included in receivables from non-exchange transactions of R6 047 958, as disclosed in note 19 to the financial statements, are suspense accounts amounting to R3 3 331 531 (2011: R4 111 524) for which no supporting documentation could be provided. The entity's records did not permit the application of alternative procedures regarding accounts receivable. Consequently, I did not obtain all the information and explanations I considered necessary to satisfy myself as to the existence of accounts receivable.

5. Furthermore, receivables from non-exchange transactions are materially misstated due to the cumulative effect of the following individually immaterial uncorrected misstatements:

   - Various properties within the municipal boundary are not valued and consequently property rates were not levied during the current and prior financial years. Had this property rates been recognised receivables from non-exchange transactions would have increased with R1 228 736

   - A correction of R233 723 made against the rates control account could not be substantiated by supporting documentation and there were no satisfactory alternative audit procedures I could perform to obtain reasonable assurance that the rates receivable were properly recorded. Consequently, I was unable to obtain sufficient appropriate audit evidence to satisfy myself as

to the accuracy of the figure disclosed for receivables from non-exchange transaction in the statement of financial position.

- Suspense accounts with credit balances to the amount of R170 525 are included in receivables from non-exchange transactions as disclosed in note 19 to the financial statements instead of under payables from exchange transactions. Consequently, both receivables from non-exchange transactions and payables from exchange transactions are understated with R170 525. In addition, of these suspense accounts supporting documentation could not be obtained for suspense accounts to the amount of R146 110.

**Payables from exchange transactions**

6. Included in payables from exchange transactions of R20 542 518, as disclosed in note 9 to the financial statements, are suspense accounts amounting to R6 912 858 (2011: R6 574 457) for which no supporting documentation could be provided. The entity's records did not permit the application of alternative procedures regarding accounts payable. Consequently, I did not obtain all the information and explanations I considered necessary to satisfy myself as to the existence of accounts payable.

7. Furthermore, payables from exchange transactions are materially misstated due to the cumulative effect of the following individually immaterial uncorrected misstatements:

    - Included under payables from exchange transactions are debtors with credit balances to the amount of R495 256 for which no supporting documentation could be provided. As I was unable to perform alternative procedures to satisfy myself as to the existence of these accounts.

    - Numerous incorrect allocations of unspent conditional grants resulted in payables from exchange transactions being overstated with R724 677 while unspent conditional grants of R6 387 753 was understated with RR724 677.

    - Allowances owed to municipal employees were understated due to an incorrect formula being used during the financial year under review in the calculation of the allowances. Consequently, the allowances are not recorded as a payable in the accounting records and therefore payables from exchange transactions are understated by an amount of R225 399.

    - Included under payables from exchange transactions are consumer debtors to the amount of R114 320 which should have been disclosed under receivables from exchange transactions. As a result payables from exchange transactions and receivables from exchange transactions are both understated with R114 320.

    - Included under other deposits of R488 444, as disclosed in note 9 to the financial statements, are deposits to the amount of R69 190, which are no longer a liability to the municipality. Payables from exchange transactions are therefore overstated with R69 190.

    - Trade payables to the amount of R76 430 were recorded which was not payable at year end. Payables from exchange transactions are therefore overstated with R76 430.

    - Fixed assets and receivables from non-exchange transactions were incorrectly recorded against credit suspense accounts. Payables from exchange transactions are therefore understated with R56 872 while receivables from non-exchange transactions are understated with R28 012 and property, plant and equipment are understated with R28 860.

- Included under payables from exchange transactions are suspense accounts with debit balances to the amount of R80 911. Payables from exchange transactions and receivables from non-exchange transactions are therefore both understated with R80 911.

**Receivables from exchange transactions**

8. Included in receivables from exchange transactions of R10 289 477, as disclosed in note 18 to the financial statements, are debtor accounts to the amount of R961 507 in respect of service charges for municipal properties, which is not a receivable for the municipality but internal charges which should be set off when compiling the financial statements and not be disclosed separately. Consequently, receivables from exchange transactions are overstated by R961 507.

9. No supporting documentation could be obtained for journal entries to the amount of R182 324 which were recorded against the consumer debtor control account. I was unable to perform alternative procedures to satisfy myself as to the accuracy of these entries.

**Revenue**

10. The municipality did not have a rates policy and therefore the accuracy of the rebates granted to the rate payers to the amount of R9 759 562 could not be confirmed.

11. Various properties within the municipal boundary are not valued and consequently, property rates to the value of R891 056 (2011: R337 680) were not levied. Had this property rates been recognised revenue for 2011/12 would have increased by R891 056 and receivables from exchange transactions would have increased by R1 228 736.

12. Property rates of R1 145 105 were levied in respect of an interim valuation that is null and void per council resolution dated September 2011. Consequently, property rates and receivables from exchange transactions are overstated by R1 145 105.

13. Valuations of properties were incorrectly recorded on the financial system and consequently R1 351 103 more rates income was levied than what should have been. Therefore rates income and receivables from non-exchange transactions are both overstated with R1 351 103.

14. Revenue are further misstated due to the cumulative effect of the following individually immaterial uncorrected misstatements:

    - Rebates on rates income to the amount of R222 339 was not debited against the rates income vote but against a suspense account. As a result rates income was overstated with R222 339 while receivables from non-exchange transactions are understated with R222 339.

    - Interest earned – external investments of R720 975, as disclosed in the statement of financial performance, differed with R159 511 from the third party confirmations obtained from the relevant financial institutions. No supporting documentation to substantiate this difference could be provided. Consequently, I was unable to obtain sufficient appropriate audit evidence to satisfy myself as to the accuracy and completeness of interest earned – external investments.

- Property owned by individuals is incorrectly classified as municipal property on the financial system and as a result thereof property rates to the value of R81 286 were not levied. Consequently, rates income was understated with R81 286.

### Cash and cash equivalents

15. During 2011 I was still unable to obtain sufficient appropriate audit evidence about investments of R8 432 422 which was received upon withdrawal during the 2009-10 financial year. I was unable to confirm the completeness and valuation by alternative means and. Consequently, I was unable to determine whether any adjustments to this and the accumulated surplus were necessary. My audit opinion on the financial statements for the period ended 30 June 2011 was modified because of the possible effect of this matter on the comparability of the current period's figure.

### Expenditure

16. I was unable to obtain sufficient appropriate audit evidence for expenditure incurred to the amount of R1 865 114. I was unable to perform alternative procedures to satisfy myself as to the accuracy of the expenditure incurred. As a result, I did not obtain all the information and explanations I considered necessary to satisfy myself as to the accuracy of expenditure incurred

### Irregular expenditure

17. Irregular expenditure to the amount of R11 848 467 was incurred during the financial year due to the non-compliance with the supply chain management regulations. The irregular expenditure was identified during the audit process and was not disclosed in note 42.3 to the financial statements. Consequently, irregular expenditure to the amount of R4 692 616 are understated with R11 848 467.

### Capital commitments

18. Capital commitments to the amount of R28 935 492, as disclosed in note 44 to the financial statements, were not complete and consequently capital commitments were understated by R31 917 570.

### Disclaimer of opinion

19. Because of the significance of the matters described in the Basis for disclaimer of opinion paragraphs, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

### Emphasis of matters

20. I draw attention to the matters below. My opinion is not modified in respect of these matters.

### Restatement of corresponding figures

21. As disclosed in note 35 to the financial statements, the corresponding figures for 30 June 2011 have been restated as a result of errors discovered during 2011-12 in the financial statements of the Swellendam Municipality at, and for the year ended, 30 June 2011.

### Material losses

22. The municipality suffered significant water and electricity losses of 691 500 kilo litres and 8 601 323 kilowatts which amounted to R1 016 505 and R4 386 675 respectively during the year under review.

### Material impairments

23. The Swellendam Municipality had receivables from exchange transactions and rates of R26 161 710 and R13 227 250 respectively at 30 June 2012, which had been outstanding for more than 90 days. The recoverability of these amounts is doubtful.

### Material under spending of the capital budget

24. As disclosed in note 41.3 to the financial statements, the municipality has materially under spent its capital budget by R45 260 396. As a consequence, the municipality has not completed its planned capital projects, mainly in respect of corporate services, waste water management and housing.

## ADDITIONAL MATTER

25. I draw attention to the matter below. My opinion is not modified in respect of this matter.

### Material inconsistencies in other information included in the annual report

26. The draft annual report has not yet been received at the date of this report. As a result, it has not yet been reviewed for any inconsistency with the financial statements. The draft annual report as well as the final printer's proof of the annual report will be reviewed and any material inconsistencies identified will be communicated to management. Should the inconsistencies not be corrected, it may result in the matter being included in the audit report.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

27. In accordance with the PAA and the *General Notice* issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

### Predetermined objectives

28. The annual performance report was not presented for audit and consequently our findings below are limited to the procedures performed on the strategic planning and performance management documents.

29. The information was assessed to determine whether performance indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the *National Treasury Framework for manageing programme performance information.*

30. The material findings are as follows:

### Usefulness of information

### Measurability

### Performance targets not measurable

31. The National Treasury *Framework for managing programme performance information (FMPPI)* requires that performance targets be measurable. The required performance could not be measured for a total of 27% of the targets. This was due to the fact that management was aware of the requirements of the *FMPPI* but due to the instability in leadership during the financial year under review was not able to apply the principles.

### Performance targets not time bound

32. The National Treasury *Framework for managing programme performance information (FMPPI)* requires that the time period or deadline for delivery be specified. A total of 51% of the targets were not time bound in specifying a time period or deadline for delivery. This was due to the fact that management was aware of the requirements of the *FMPPI* but due to the instability in leadership during the financial year under review was not able to apply the principles.

### Performance indicators not well defined

33. The National Treasury *Framework for managing programme performance information (FMPPI)* requires that indicators/measures should have clear unambiguous data definitions so that data is collected consistently and is easy to understand and use. A total of 27% of the indicators were not well defined in that clear, unambiguous data definitions were not available to allow for data to be collected consistently. This was due to the fact that management was aware of the requirements of the *FMPPI* but due to the instability in leadership during the financial year under review was not able to apply the principles.

### Performance indicators/measures not verifiable

34. The National Treasury *Framework for managing programme performance information* (FMPPI) requires that it must be possible to validate the processes and systems that produce the indicator. A total of 24% of the indicators were not verifiable in that valid processes and systems that produce the information on actual performance did not exist. This was due to the lack of key controls in the relevant systems of collection, collation, verification and storage of actual performance information.

## Compliance with laws and regulations

35. I performed procedures to obtain evidence that the entity has complied with applicable laws and regulations regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key applicable laws and regulations as set out in the *General Notice* issued in terms of the PAA are as follows:

### Strategic planning and performance management

36. The municipality did not implement a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed including determining the different role players as required in terms of regulations 7 and 8 of the Municipal Planning and Performance Management Regulations, 2001. The municipality does not have documented approved internal policies and procedures to address the following processes in the overall performance management system:

    - Development and implementation of a framework for managing performance management.
    - Monitoring, measurement, review and reporting of performance information.
    - Setting key performance indicators.
    - Setting measurable performance targets.

37. The municipality did not afford the local community at least 21 days to comment on the final draft of its integrated development plan before the plan was submitted to council for adoption, as required by regulation 15(3) of the Municipal planning and performance management regulations.

### Budgets

38. Unforeseeable and/or unavoidable expenditure not provided for in the annual budget was incurred without being appropriated in an adjustment budget, in contravention of section 29(2)(d) of the Municipal Finance Management Act.

39. Quarterly reports were not submitted to the council on the implementation of the budget and financial state of affairs of the municipality within 30 days after the end of each quarter, as required by section 52(d) of the Municipal Finance Management Act.

40. Expenditure was incurred in excess of the limits of the amounts provided for in the votes of the approved budget, in contravention of section 15 of the Municipal Finance Management Act.

41. Monthly budget statements were not in all cases submitted to the mayor, as required by section 71(1) of the Municipal Finance Management Act.

### Annual financial statements, performance and annual reports

42. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the Municipal Finance Management Act. Material misstatements of non-current assets identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a disclaimer audit opinion.

43. The accounting officer did not submit the financial statements for auditing within two months after the end of the financial year, as required by section 126(1)(a) of the Municipal Finance Management Act.

44. The 2010/11 annual report was not tabled in the municipal council within seven months after the end of the financial year, as required by section 127(2) of the Municipal Finance Management Act.

45. A written explanation was not submitted to council setting out the reasons for the delay in the tabling of the 2010/11 annual report in the council, as required by section 127(3) of the Municipal Finance Management Act.

46. The 2011/12 annual report was not tabled in the municipal council within seven months after the end of the financial year, as required by section 127(2) of the Municipal Finance Management Act.

47. A written explanation was not submitted to council setting out the reasons for the delay in the tabling of the 2010/11 annual report in the council, as required by section 127(3) of the Municipal Finance Management Act.

48. The annual performance report for the financial year under review was not prepared, as required by section 46 of the Municipal Systems Act.

### Audit committee

49. The audit committee did not advise the council, accounting officer and management staff on matters relating to internal financial control and internal audits, risk management, accounting policies and effective governance as required by section 166(2)(a) of the Municipal Finance and Management Act.

50. The performance audit committee did not meet at least twice during the financial year, as required by Municipal Planning and Performance Management Regulation 14(3)(a).

51. The performance audit committee did not review the municipality's performance management system and make recommendations to the council, as required by Municipal Planning and Performance Management Regulation 14(4)(a)(ii).

52. The performance audit committee did not submit at least twice during the financial year, an audit report on the review of the performance management system to the council, as required by Municipal Planning and Performance Management Regulation 14(4)(a)(iii).

**Internal audit**

53. The internal audit unit did not function as required by section 165(2) of the Municipal Finance Management Act, in that:

- it did not prepare a risk-based audit plan and an internal audit programme for the financial year under review.
- it did not report to the audit committee on the implementation of the internal audit plan.
- it did not advise the accounting officer and report to the audit committee on matters relating to internal audit, internal controls, accounting procedures and practices, risk and risk management and loss control.

54. The internal audit unit did not report to the audit committee on matters relating to compliance with the Municipal Finance Management Act, the Division of Revenue Act and other applicable legislation, as required by section 165(2)(b) of the Municipal Finance Management Act.

55. The internal audit did not audit the results of performance measurements, as required by section 45(1)(a) of the Municipal Systems Act and Municipal Planning and Performance Management Regulation 14(1)(a).

56. The internal audit unit did not assess the functionality of the performance management system, whether the performance management system complied with the requirements of the Municipal Systems Act and the extent to which the performance measurements were reliable in measuring the performance of the municipality on key and general performance indicators], as required by Municipal Planning and Performance Management Regulation 14(1)(b)(i) - (iii).

57. The internal audit unit did not audit the performance measurements on a continuous basis and submit quarterly reports on their audits to the municipal manager and the performance audit committee, as required by Municipal Planning and Performance Management Regulation 14(1)(c).

**Procurement and contract management**

58. A list of accredited prospective providers was not in place for procuring goods and services through quotations as required by SCM regulation 14(1)(a).

59. Sufficient appropriate audit evidence could not be obtained that contracts and quotations were only awarded to providers whose tax matters have been declared by the South African Revenue Service to be in order as required by SCM regulation 43.

60. The preference point system was not applied in all procurement of goods and services above R30 000 as required by section 2(a) of the Preferential Procurement Policy Framework Act and SCM regulation 28(1)(a).

61. Contracts and quotations were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM regulation 13(c).

62. Sufficient appropriate audit evidence could not be obtained that contracts and quotations were awarded to suppliers based on preference points that were allocated and calculated in accordance with the requirements of the Preferential Procurement Policy Framework Act and its regulations.

63. Sufficient appropriate audit evidence could not be obtained that invitations for competitive bidding were advertised for a required minimum period of days, as required by SCM regulation 22(1) & 22(2).

64. Bid adjudication was not always done by committees which were composed in accordance with SCM regulation 29(2).

65. Bids were not always evaluated by bid evaluation committees which were composed of at least one SCM practitioner of the municipality as required by SCM regulation 28(2).

66. Construction contracts were awarded to contractors that were not registered with the Construction Industry Development Board (CIDB) and did not qualify for the contract, in accordance with section 18(1) of the CIDB Act and CIDB regulations 17 and 25(7A).

67. Construction projects were not always registered with the Construction Industry Development Board (CIDB), as required by section 22 of the CIDB Act and CIDB regulation 18.

68. The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.

**Human resource management and compensation**

69. The municipal manager and senior managers directly accountable to the municipal manager did not sign performance agreements, as required by section 57(2)(a) Municipal Systems Act.

**Expenditure management**

70. Money owing by the municipality was not always paid within 30 days of receiving an invoice or statement, as required by section 65(2)(e) of the Municipal Finance Management Act.

71. Sufficient appropriate audit evidence could not be obtained that payments had always been approved by the accounting officer or a properly authorised official as required by section 11(1) of the Municipal Finance Management Act.
72. The accounting officer did not take effective steps to prevent irregular expenditure, as required by section 95(d) of the Municipal Finance Management Act.

**Conditional grants**

73. The municipality did not register its master plans for bulk infrastructure with the Integrated National Electrification Programme (INEP), as required by the Division of Revenue Grant Framework, Gazette No.34280.

### Revenue management

74. A tariff policy on the levying of fees for municipal services provided by the municipality was not adopted and implemented, as required by section 74(1) of the Municipal Systems Act and section 62(1)(f)(i) of the Municipal Finance Management Act.

75. Interest was not charged on all accounts in arrears as, required by section 64(2)(g) of the Municipal Finance and Management Act.

76. A policy on the levying of rates on rateable property within the municipality was not adopted and implemented, as required by section 3(1) of the Property Rates Act and section 62(1)(f)(ii) of the Municipal Finance Management Act.

### Asset management

77. The accounting officer did not submit a report, as part of the section 71 report required by the Municipal Finance Management Act, to the mayor describing in accordance with generally recognised accounting practices the investment portfolio of the municipality as at the end of each month, as required by regulation 9 of the Municipal Investment Regulations.

## Internal control

78. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with laws and regulations. The matters reported below under the fundamentals of internal control are limited to the significant deficiencies that resulted in the basis for disclaimer of opinion, the findings on the annual performance report and the findings on compliance with laws and regulations included in this report.

### Leadership

79. The main reason for the findings in the management report include a level of leadership instability resulting in a lack of consequences for poor performance and transgressions, leadership not being responsive to the Auditor-General of South Africa's (AGSA) messages and not taking ownership to improve key controls as identified quarterly by the AGSA. The failure to appoint competently skilled individuals in critical positions in the finance unit furthermore hindered the establishment of an effective internal control environment resulting in an over reliance on consultants by the municipality to facilitate the preparation of its financial records. This over reliance on the outputs by consultants regarding the preparation of the financial statements without interrogating and monitoring such outputs against initially set objectives added to the deficiencies identified in the financial statement disclosures.

80. Leadership of the municipality did not implement a performance management system in line with the requirements of the MSA to facilitate the clarification of roles and responsibilities, to guide staff to effectively carry out their duties and to monitor the performance of staff. This was as a result of leadership instability at the municipality during the year impacting on the implementation of the performance management system in a timely manner.

81. Leadership, in addition, did not oversee compliance with laws and regulations and, in particular, with regards to compliance with the municipal supply chain management regulations did not exercise oversight to prevent irregular, fruitless and wasteful and unauthorised expenditure.

82. Management did not identify and mitigate the risk of unauthorised expenditure, as part of its budget and expenditure management. This was as a result of a lack of an effective internal monitoring system to monitor expenditure on votes and whether the desired objectives were being achieved to limit the risk of unauthorised expenditure of being incurred.

83. Leadership did not exercise oversight responsibility over financial reporting and internal control. Furthermore, leadership did not perform a proper review of the financial statements prior to submission for audit, resulting in pervasive material errors not being identified and corrected in the financial statement disclosures.

84. The internal processes of the municipality did not adequately address the processes pertaining to the reporting of performance information, as well as compliance with laws and regulations. The budget of the municipality was overspent, the municipality incurred unauthorised, irregular and fruitless and wasteful expenditure, the annual report was not submitted on time while the performance information was not submitted for audit purposes. This occurred as a result of the weak internal control environment prevalent at the municipality.

**Financial and performance management**

85. The monitoring of the key financial disciplines in relation to daily transacting, record keeping, monitoring the key controls in relation to the daily recording and processing of those transactions and the timely performance and review of critical reconciliations in relation to those transactions which results in the accurate reporting thereof, did not occur. Furthermore the finance unit lacks adequate, critical financial management and accounting skills. This impacts the municipality's ability to account for transactions, accurately, completely and in a timely manner, resulting in unreliable, inaccurate and incomplete financial records causing the disclaimer of audit opinion.

86. The performance of contractors and the status of accounting functions that is contracted out are not reviewed and effectively monitored by management. Corrective action with regards to reconciliations performed by consultants was not overseen by management resulting in the late submission of the financial statements.

**Governance**

87. The audit committee did not promote accountability and service delivery through evaluating and monitoring responses to risks and providing oversight over the effectiveness of the internal control environment including financial and performance reporting and compliance with laws and regulations. The audit committee did not meet prior to the submission of the financial statements to review the adequacy, reliability and accuracy of the financial statements. Furthermore, the audit committee failed to advise the municipal council, the political office bearers, the accounting officer and the management staff of the municipality on matters relating to compliance with the MFMA, the Division of Revenue Act and other applicable legislation.

88. The municipality does not have an integrated management strategy and risk assessment plan and consequently the risk of not achieving a clean audit report was not identified.

89. Management and the audit committee in addition did not ensure that an adequately resourced and functioning internal audit unit that identifies internal control deficiencies and recommends corrective action was established at the municipality during the period under review.

## OTHER REPORTS

### Investigations

90. Three investigations into alleged irregularities concerning the non-compliance with the supply chain management processes were in progress at year end while a forensic investigation into cash shortages on pre-paid electricity was also still in progress at year end.

91. Furthermore an investigation was carried out by the Western Cape Department of Local Government and the Western Cape Provincial Treasury with regard to collusion by councillors with developers and illegal interventions in the administration by the previous mayor. The outcome of the investigation is not yet known.

Auditor General

Cape Town

28 November 2013

AUDITOR-GENERAL
SOUTH AFRICA

*Auditing to build public confidence*